

UNITED STATES TAX COURT
WASHINGTON, DC 20217

CALVIN EARL ALEXANDER,)	KVC
)	
Petitioner,)	
)	
v.)	Docket No. 8373-10.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	
)	
)	
)	
)	
)	

ORDER AND DECISION

This case was on the Court's March 7, 2011 trial calendar for Dallas, Texas. When the Court called it, the parties announced that they had settled all issues. Both sides agreed orally, but on the record, to the terms of that settlement, and the Court gave the Commissioner responsibility to put the settlement in the form of a stipulated decision. The normal course is for the taxpayers to review a draft of a stipulated decision. If they agree, they sign it and the Court can enter it. If they disagree, they usually can negotiate a revision that they and the Commissioner can agree to; if not, the Court can make sure that a decision accurately reflects what the parties agreed to.

That, at least, is what normally happens. What happened here is that the Commissioner drafted a reasonable decision document and sent it to Mr. Alexander. He signed it, but added the title "Executor" after his name (though this is not an estate-tax case) and then added

Section 392.101 of Secretary of State requires all third party debt collectors to have on file a surety bond. Please enclose your surety bond number for verification.

Mr. Alexander had been concerned that the settlement he agreed to reflected his prepayment credits (usually this is the amount withheld by an employer from a person's wages). The Court assured him that this amount, though not a reduction in his deficiency (which is the difference between the tax he owes and the amount on his return) would be reflected in the bill the IRS would send him after signing

SERVED Mar 06 2012

the decision document. (This bill is the difference between the tax he owes and the tax he has already paid.)

The Commissioner included an acknowledgment of Mr. Alexander's prepayment credit in the decision document that he drafted, but balked at countersigning the draft as Mr. Alexander altered it. He instead moved for entry of a decision that accurately reflected the settlement freely agreed to (as the Court directly observed) by Mr. Alexander. The Court then gave an opportunity to Mr. Alexander to answer the Commissioner's motion.

What came back was over twenty pages of "requests for proof of claim," "conditional acceptance of liability," and an "affidavit of truth." Mr. Alexander also attached a copy of the Commissioner's motion with a legend stamped on its pages that it was accepted under various provisions of the Uniform Commercial Code for "value and consideration."

The Court will not answer the rehashed tax-protester rhetoric that Mr. Alexander inflicts on us. It is, instead,

ORDERED that respondent's motion for entry of decision is granted. It is also

ORDERED and DECIDED that there is due from petitioner for the tax year 2007 a deficiency of \$15,874.00; and additions to tax under IRC § 6651(a)(1) of \$1,707.30, under IRC § 6651(a)(2) of \$758.80, and under IRC § 6654 of \$303.44.

(Signed) Mark V. Holmes
Judge

ENTERED: **MAR 06 2012**